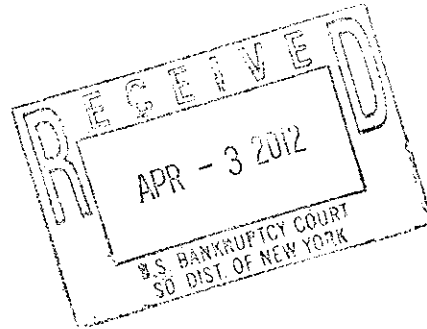


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*Attorneys for Eric S. Saretsky &
The Plan Administrator of the Sterling
Equities Associates Employee Retirement Plan*

Hearing Date: May 23, 2012
Hearing Time: 10:00 AM (EST)



**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.
-----X

Adv. Pro. No. 08-01789 (BRL)

SIPA Liquidation

(Substantively Consolidated)

CERTIFICATE OF SERVICE

I, Richard J. Corbi, Esq., an attorney with the firm of Proskauer Rose LLP and admitted to practice in the United States District Court for the Southern District of New York, do hereby certify and affirm that on April 2, 2012, I caused to be served, by ECF, this Reply Memorandum of Law in Support of Objection to Trustee's Determinations Denying Claims over ERISA-

Related Objections of Eric S. Saretsky and the Plan Administrator of the Sterling Equities Associates Retirement Plan, on all parties of record in the above-referenced action. I also caused to be served, by UPS Overnight Delivery, this Reply Memorandum of Law in Support of Objection to Trustee's Determinations Denying Claims over ERISA-Related Objections of Eric S. Saretsky and the Plan Administrator of the Sterling Equities Associates Retirement Plan upon:

Clerk of the United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004

Chambers of the Honorable Burton R. Lifland
United States Bankruptcy Court
Southern District of New York
Courtroom 623
One Bowling Green
New York, NY 10004-1408

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Attn: Kevin H. Bell
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Washington, DC 20005

Trustee Irving H. Picard
Claims Processing Center
2101 Cedar Springs Road
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Dallas, TX 75201

s/Richard J. Corbi
Richard J. Corbi, Esq.